

HB 1088 - DIGEST

Provides that, in addition to any other tax, a tax is imposed on persons engaging within this state in the business activity of providing physician services.

Declares that the tax is equal to the gross income multiplied by the rate of one percent.

Does not apply to services provided by a: (1) Hospital as defined in RCW 70.41.020;

(2) Health maintenance organization as defined in RCW 48.46.020; or

(3) Person in respect to his or her employment in the capacity of an employee or servant as distinguished from that of an independent contractor.